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IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH

UNITED STATES OF AMERICA,

Plaintiff,

vs.

PHILLIP GANNUSCIA, and
JESSICA GANNUSCIA, also known as
Jessica Bjarnson,

Defendant.

INDICTMENT

Count 1: 26 U.S.C. § 7201, Evasion of
Assessment of Income Tax

Count 2: 26 U.S.C. § 7206(1), Fraud and
False Statements

Case: 2:24-cr-00157
Assigned to: Parrish, Jill N.
Assign. Date: 4/30/2024

The Grand Jury Charges:

At all times relevant to this Indictment:

1. PHILLIP GANNUSCIA was a resident of Salt Lake County, Utah, and married to JESSICA GANNUSCIA.
2. JESSICA GANNUSCIA, also known as Jessica Bjarnson, was a resident of Salt Lake County, Utah, and married to PHILLIP GANNUSCIA.

Count 1
26 U.S.C. § 7201
(Evasion of Assessment of Income Tax)

3. The factual allegations set forth in paragraphs 1 and 2 of this Indictment are incorporated herein by reference and realleged as though fully set forth herein.

4. Beginning on or about 2013 through on or about 2021, the exact dates being unknown to the Grand Jury, in the District of Utah and elsewhere,

PHILLIP GANNUSCIA and JESSICA GANNUSCIA,

defendants herein, did willfully attempt to evade and defeat the assessment of a substantial part of the personal income tax due and owing by themselves to the United States of America for the tax year 2013, by committing and causing to be committed affirmative acts of evasion, including but not limited to: defendants did use family members and another individual as corporate officers and trustees to establish trusts and offshore bank accounts to conceal assets that were subsequently used for the defendants' personal benefit; defendants did transfer, or caused to be transferred, approximately \$2.5 million into the offshore bank accounts; and defendants did make statements to the IRS in a Form 656 (Offer in Compromise), which was signed under penalty of perjury, and in which they falsely claimed assets of approximately \$20,000 only with which to pay tax liability, all in violation of Title 26, United States Code, Section 7201.

Count 2
26 U.S.C. § 7206(1)
(Fraud and False Statements)

5. The factual allegations set forth in paragraphs 1 and 2 of this Indictment are incorporated herein by reference and realleged as though fully set forth herein.

6. On or about October 4, 2021, in the District of Utah and elsewhere,

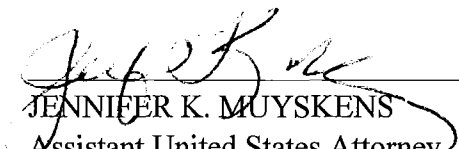
PHILLIP GANNUSCIA and JESSICA GANNUSCIA,
defendants herein, did willfully make and subscribe a joint 2020 Form 1040 U.S. Individual Income Tax Return, which was verified by a written declaration that it was made under penalties of perjury and which PHILLIP GANNUSCIA and JESSICA GANNUSCIA did not believe to be true and correct as to every material matter. That 2020 Individual Income Tax Return, which was filed with the Director, Internal Revenue Service Center, stated that defendants jointly earned only \$105,918 in adjusted gross income, with a total tax owing of \$9,428; in fact, defendants' personal income was more than \$2.3 million, with a total tax owing of approximately \$776,000, in violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL:



FOREPERSON OF GRAND JURY

TRINA A. HIGGINS
United States Attorney



JENNIFER K. MUYSKENS
Assistant United States Attorney